

# INDIANA SUPREME COURT DIVISION OF STATE COURT ADMINISTRATION



## **Court Budget & Expenditures Report Revised Application Guide January 2016**

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**Indiana Courts Online Reporting**  
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## **GENERAL INSTRUCTIONS AND NOTES**

Since 2013, the Budget and Expenditure Report has been modified to be more in line with the budget reporting courts/counties do for the Department of Local Government Finance (DLGF). The report is now divided into four sections (personal services, supplies, other services and charges and capital outlays) that correspond with the four categories required by the DLGF's Budget Form 1. . The Division hopes these changes will make it easier for the report to be completed.

The Division has incorporated data validation requirements into the design and construction of the online system. Data validation requirements, or rules, are designed to increase the accuracy of the data being reported. The manual will refer to the rules and validations as they apply to the entry screens. If your entries have violated a rule or validation requirement, you will receive an error message. If you cannot reconcile your data with the error, call the Helpdesk for assistance. Examples of such rules are a restriction against entering negative numbers or creating negative numbers and attempting to submit without data in a required field.

The Supreme Court, Court of Appeals and Tax Court are funded through appropriations from the state general fund. Indiana's trial courts are funded primarily through county funds. State funds pay for the trial court judge's salaries and for senior judge and some special judge expenses. The counties may also receive state funds for reimbursement for approved pauper defense services and for GAL/CASA services for abused and neglected children. Courts also generate user fees that are expended on court services.

Municipalities fund city and town courts. In many instances the local government does not maintain a distinct city or town court budget, and all expenses are paid directly from the local general fund. However, to the extent that a city or town court is governed by a distinct budget, it must submit the Report on Court Budget & Expenditures. Marion County townships directly fund the Marion County Small Claims Courts through budget appropriations. All courts that have a budget, whether combined or individual, must submit the Budget & Expenditure Report.

In addition to courts, Probation Departments, some Public Defenders' Departments and some Juvenile Detention Facilities operate on a distinct budget. If the additional departments operate on a budget

separate from the courts, those departments **should** submit separate Budget & Expenditure Reports as well.

The ultimate goal of the Budget and Expenditure report is to determine how much it costs to run your court or department. Many courts, Probation Departments and Public Defenders' Departments have staff positions or other expenses paid out of a county fund. Although these expenditures are not made from the court's or department's own budget, if you can find the amount of these expenditures, please include them in your report provided no other court or department has included them on its own Budget and Expenditure Report. **We do not want duplications.** Since these expenditures are not from your budget, the columns for "requested budget" and "approved budget" for these entries would be zero.

### **Preparer Information**

This section will be pre-populated based upon your user name and password. It will show your county, user name followed by your proper name, phone number and assigned email address. The date prepared will change each time until the report has been submitted and received. Contact the Helpdesk at 1-888-275-5822 if the information pre-populated in this section is incorrect.

### **Presiding Judge**

The preparer must enter the relevant name of the Presiding Judge for the court or chief judge of a unified court system. While the data can be saved, the report cannot be submitted without the Judge's name entered. Administrative Rule 2(C) requires the judge of the trial court or the chief judge of a unified court system to file fiscal reports with the Division of State Court Administration in electronic format within 20 days after the end of the calendar year.

### **Selecting the Relevant Courts**

The preparer must choose the relevant court or courts for which the report is being submitted. Most counties submit the expenditures for all the courts collectively, but many courts maintain budgets separate from other courts within the county. This is based on various factors, including the existence of separate court houses, separate court jurisdictions, and separate types of courts (i.e. circuit versus superior court). In the "Available Courts" section, the courts for your county will appear. Contact the Helpdesk if a court is missing from the list. Click on each court to add it to the "Selected Courts" box. If you chose a court incorrectly, simply click on the court in the "Selected Courts" box and click the red X beside the court name. Make sure you

include all relevant courts. Each court must submit the Report on Court Budget & Expenditures, whether it is separately reported or reported in a collective entry. If an error occurs, contact the Helpdesk for permission to correct the error. ICOR will track the courts that have submitted the reports and alert the Division of missing court data.

If you are reporting Budget & Expenditure data for another department, you will select the relevant departments from the drop down menus, as shown below.

### **Introductory Notes**

The spreadsheet begins with three introductory notes, also found on the paper version.

**Note 1:** Each county's Probation Department, Juvenile Detention Center or Public Defender's Office MUST submit individual reports. Have the departments contact the Helpdesk if they experience difficulty.

**Note 2:** Include ALL expenditures regardless of the source of funds.

**Note 3:** Please list all positions or entries separately and provide a total when indicated. Additional lines are available, if needed, when submitting this form on ICOR. For the Personal Services section, the first column should identify the number of employees filling each position at the salary indicated.

### **Column Headers**

In ICOR, the personnel line descriptions appear as a column header for selection of personnel type. For example, to select a Magistrate or Commissioner on line 2, click on "select personnel type" and a drop down box appears allowing you to select the type of judicial officer your court employs.

There are also two additional columns in ICOR that are not included on the worksheet, "Additional Description" and "Total Expenditures" columns will be explained below with the other columns that do appear on the worksheet.

### **Additional Description**

This extra column in ICOR allows you to include additional information if needed. A county employing several judicial officers may want to

include the last name of the officer in this column for future reference of the expenditure.

### **Number of Employees**

Data entered in this column should indicate the number of employees who earn the indicated salary (actual expenditure). Entries in this column should be numeric, rather than the names of the employees. If each employee in a given category earns a different salary, then the entry in this first column would be "1." If two or more employees earn the exact same salary, list the number of employees that earn that salary in this column. If your court shares an employee with another court, choose one court to report the employee and his or her entire salary so that the end total of employees is correct.

### **Actual Expenditures**

Data entered in this column should be the amount paid for the reporting period by the reporting entity for each item listed, whether it is a salary in the Personal Services section or an itemized expense in the remaining sections of the report. Report the salary of multiple employees earning the same salary as a single salary each earns (see next column description). The amount should be rounded to the nearest dollar amount. The system will automatically add the currency symbol to any numeric entry made. Any non-numeric entry will create an error and you will not be able to save your data until the error is resolved.

### **Total Expenditures**

The other additional column in ICOR automatically calculates the "number of employees" column with the "201x actual expenditure" column. Please look at the total in the "Total Expenditure" column for the correct total expenditure for that line item. For example, if you report 2 employees with the same salary of \$25,000, the salary reported in the "201x actual expenditures" column should reflect \$25,000 so that the "total expenditure" column will calculate 2 employees each receiving \$25,000 for a total expenditure of \$50,000.

### **Requested Budget**

Entries in this column are also numeric and the system will add the currency symbol to the entered numbers. Enter the requested budget for the next year for each expenditure line item. Entries should be for

the following year's budget, not the completed year's budget. Even if the requested budget has not been approved or if the request was reduced, enter the submitted proposed amount for each item.

### **Approved Budget**

Entries in this column are also numeric and the system will add the currency symbol to the entered numbers. Enter the approved budget totals for each expenditure line item. If the budget has not been approved at the time of filing, file the report without the approved budget information entered and contact the Helpdesk when the budget has been approved.

## **LINE ITEM DESCRIPTIONS**

The line items for the spreadsheet relate to the itemized expenditures by courts for personnel, other services, supplies, et cetera. Most expenditures can be reported separately, but to the extent they cannot, combine the expenditures and report them in the category that represents the majority of the expense.

### **SECTION I: PERSONAL SERVICES – SALARIES, WAGES, FRINGE BENEFITS AND TRAVEL (10000 series)**

#### **SUBSECTION A – SALARIES AND WAGES**

Note: A salaried employee for this report can be defined as one who

- a) is listed as a salaried employee with a specific salary amount paid throughout the year or;
- b) an hourly employee working the same set hours and receiving the same pay in each pay period throughout the year.

#### **Line 1: Judge(s) Salary**

The majority of the judge's salary for each court is paid by the state. However, some of the expense is paid by county funds. If you are reporting for one court, choose the relevant court and indicate the portion of the judge's salary paid by the county. If you are reporting for a collection of courts, you will enter the portion of the salary



relevant for each court's elected judge, combining the superior courts or other similarly situated courts.

**Line 2: Magistrate(s), Commissioner(s), Referee(s), Hearing Officer(s) Salaries**

As with the judge salary above, indicate only the amount of expenditure incurred by the county for each additional judicial officer indicated. Combine only those judicial officers who make the same salary, even if there are several with the same title.

**Line 3: Court Reporter(s) Salaries**

For most of the courts, the personnel have different titles but on the budget, they are given a more generic title. For each of the personnel types, indicate the number of employees and salary, combining those who earn the same amounts.

**Line 4: Bailiff Salaries**

Again, most courts have employees who function as bailiffs, even if they do not hold that title. Indicate the number of employees and salary for each employee who is categorized officially as a bailiff. This category includes "riding bailiffs," who may travel between counties to perform bailiff duties.

**Line 5: Jury Commissioner and Staff Salaries**

Originally jury commissioners were part time employees appointed to examine the lawfulness of the empanelled jury. In 2007 I.C. 33-28-5-3 was amended to reflect a change in definition and use of the commissioner. Now the commissioner is titled Jury Administrator and may be the court administrator, county clerk or other clerical personnel appointed by the supervising judge to administer the jury assembly process. If your county has a separately appointed jury administrator who is not otherwise connected to a reported salary in another staff category, list the employee and any staff members he or she may have in this section.

**Line 6: Administrator and Staff Salaries**

Court administrators may be in a separate office or work for only one court. To the extent that the administrator has staff members, specifically designated for the administration department, indicate these employees here.

**Line 7: Court Secretaries Salaries**

Some courts have employees who perform secretarial work but are not categorized as court secretaries. If your county has employees

holding the title court secretary, indicate the number of employees and salaries here.

**Line 8: GAL/CASA Salaries**

If your county pays a salary to a GAL/CASA director and or staff, indicate the expenditures here. Not every county pays the GAL/CASA director a salary. Some counties have contracts with private entities to provide the necessary assistance for abused children. If your county provides these services through contract, indicate the expenditure on Line 20 under SECTION III – PROFESSIONAL SERVICES AND CHARGES (30000 series) and specify in the space provided.

**Line 9: Law Clerk(s)/Intern(s) Salaries**

If your county pays a salary to a law clerk and/or intern, indicate the amount here. If the court has a volunteer or extern law clerk, do not indicate any expenditure in this section.

**Line 10: Public Defender and Staff Salaries**

If the court budgets and pays the Public Defender salary as well as the Public Defender staff, indicate the expenditures here. Some Public Defender offices operate under their own budget. If so, that office must submit a separate Budget & Expenditure Report as directed in Note 1 discussed above. Contact the Helpdesk if you encounter difficulty in determining the correct entries for this category.

**Line 11: Court Clerks Salaries**

Many courts have staff members titled “clerks.” However, this position should be distinguished from the separately elected, constitutional position of Clerk of the Circuit Courts, which is separately budgeted for by the state. If your court has employees titled as clerks, indicate the salaries here.

**Line 12: Probation Officers Salaries**

All counties have probation departments. If your county’s probation department or departments maintain its own budget, it must submit a separate Budget & Expenditure Report, as directed in Note 1 above. If the probation department’s budget is included in the court’s budget, indicate the Chief Probation Officer(s) salary, and the other Probation Officers’ salaries here. Keep in mind that probation department staff salaries are reported as part of Line 13. If you are reporting for a probation department, indicate the relevant salaries here. You will not need to enter data for other personnel categories not related to your department.

**Line 13: Probation Office Staff Salaries**

All counties have probation departments. If your county's probation department or departments maintain its own budget, it must submit a separate Budget & Expenditure Report, as directed in Note 1 above. If the probation department's budget is included in the court's budget, indicate the probation department staff salaries here. Keep in mind that probation officer salaries are reported as part of Line 12. If you are entering data for a probation department, enter the relevant salary information here. You will not need to enter data for other personnel categories not related to your department.

**Line 14: Juvenile Detention Center Staff Salaries**

Some counties have juvenile detention centers. If the center maintains a separate budget, it must submit a separate Budget & Expenditure Report as directed in Note 1 above. If your court budget incorporates the center's expenses, indicate the relevant salaries here. "Supervision Staff" represents staff members who are primarily responsible for community control and oversight, including youth care and life skills case managers. "Facility/support staff" represents staff members who provide auxiliary functions for the center, such as food service, maintenance, and sanitation. If your center pays a salary for other employees not categorized here, enter the salary or salaries in "Other" and specify the job title in the text box provided.

**Line 15: Information Technology Officer and Staff Salaries**

If your court maintains a separately salaried information technology officer and/or staff, indicate the salaries paid here.

**Line 16: Other Salaried Employees Salaries**

If your department pays a salary for an employee that does not fit any above category, please enter the salary information here and specify the employee status in the text box provided. Examples include law librarian, court security officer, clerk assistant, day reporting in drug courts, legal advisors, family court coordinators, court interpreters, and self-help office salaried employees. Also enter the budgeted amounts related to those categories, if sought.

**TOTAL SALARIES AND WAGES:** The system will automatically calculate the columns for this subsection.

## **SUBSECTION B – FRINGE BENEFITS**

### **Fringe Benefits Paid**

Indicate the amount of expense incurred by the reporting department for fringe benefits paid to salaried employees and hourly as defined above if they receive fringe benefits, subdivided by department, specifying the expense in the text box provided. Examples include but are not limited to vacation, short-term disability, sick leave, PERF, insurance premiums, and FICA. Fringe benefits now include training and any dues/subscriptions for staff paid for by the reporting department (training and dues/subscriptions used to have their own separate line in previous years in another section.) If your department paid benefits in more than one category, separate the expenses and specify accordingly. For example, if you are reporting for the court and you paid \$10,000 in vacation and \$4,000 in sick leave, you will make two entries, indicating the expenses. You do not need to enter any quantity in the "number of employees" column. If you cannot separate out the benefits, specify what benefits are included in the amount reported using the additional description column.

### **Subtotal Personal Salaries, Wages and Fringe Benefits**

The system will automatically tally each column for line items 1-17, which represent all the salaries and fringe benefits paid and budgeted for the year for your department or departments. As you see, you cannot enter any data in those fields.

## **SUBSECTION C: OTHER PERSONAL SERVICES**

### **Line 1: Per Diem (for cases venued out)**

Under I.C. 34-35-5, when a case is venued from one county to another, the originating county is required to pay a per diem to certain court staff positions, such as court reporters and bailiffs, employed by the receiving county. Use this line to report the total per diem amounts paid from your court's budget to these court employees from other counties to handle cases venued out from your court. Travel per diems are reported in subsection D.

### **Line 2: Judge(s) Pro Tem/Temporary Judge(s)**

Judges pro tem and temporary judges are entitled to a per diem pay rate for each day served in the special capacity. Indicate the total amount incurred for these payments, including amounts paid to permanently appointed Judges pro tem or extended service provided by the judge.

Total Other Personal Services: The online system will automatically calculate this total.

## **SUBSECTION D: TRAVEL**

### **Line 1: Travel Per Diem**

For qualified personnel, enter the total expenditure for the amount of per diem paid for work-related travel.

### **Line 2: Transportation Expense**

For qualified personnel, enter the total expenditure incurred for transportation for work-related travel, including mileage reimbursements. This category includes transportation expenses for transporting juveniles in juvenile court or detention centers.

### **Line 3: Lodging Expense**

For qualified personnel, enter the total expenditure incurred for lodging for work-related travel.

### **Line 4: Public Defense Travel Expenditures**

For qualified personnel, enter the total expenditure incurred for transportation for work-related travel.

### **Line 5: Other Travel Expenses**

For qualified personnel, enter the total expenditure incurred for other expenses connected to work-related travel. Examples include meals not covered by the per diem, insurance policy on a rental car, and reimbursed parking.

**Subtotal Travel Expenses:** The system will automatically tally the subtotal for Travel expenses from Lines 1 through 5. As you can see, you cannot enter data in the boxes.

**TOTAL PERSONAL SERVICES:** The system will automatically total subsections A, B, C and D.

## **SECTION II – SUPPLIES (20000 series)**

### **Line 1: Office Supplies**

Included in this category are all office supplies and paper.

**Line 2: Operating Supplies**

Any disbursement from your department's budget for goods needed to provide court services/programs such as drug screening materials.

**Line 3: Repair and Maintenance Supplies**

Commodities used in the repair or maintenance of capital assets, which may be buildings, vehicles, computers or other improvements or equipment.

**Line 4: Other Materials and Supplies**

If your department purchased other materials and supplies, enter the total expenditure here. Also provide for any budgeted amounts sought. Included in this category are bullet proof vests for probation officers, weapons, instant drug screen materials, and communication devices.

**TOTAL SUPPLIES:** The online system will automatically calculate the total for this section.

**SECTION III: PROFESSIONAL SERVICES AND CHARGES (30000 series)****Line1: Per Diem—Grand Jurors**

Jurors are entitled to a per diem for each day they appear or serve on a jury. The per diem for grand jurors includes any grand juries called. If separate case juries are called, the per diem paid is entered on Line 2. Line 1 represents only the expenditures for grand juries called.

**Line 2: Per Diem—Petit Jurors**

Jury duty is primarily for individual cases, rather than grand jury service. Jurors, potential and sworn, are entitled to a per diem pay for the service as well as mileage. If a potential juror appears but isn't sworn, the pay is less than for sworn jurors. Combine all expenditures for individual juror duty pay and enter it here. Per diems paid to grand juries are reported on Line 1.

**Line 3: Juror Lodging and Meals**

When jurors are sequestered or in deliberations and the court incurs lodging and meal expenses, total the amount and enter it here.

**Line 4: Witness Fees**

Courts and Public Defenders' Offices frequently have to pay witness fees for witnesses called to testify. If fees have been paid for witness testimony and related expenses, provide the total paid here.

**Line 5: Medical and Psychiatric Services**

Frequently courts, public defenders, probation officers and juvenile detention centers must order and pay for medical or psychiatric services. Examples are court ordered drug screens, psychiatric evaluations for standing trial, DNA testing, evaluations of juveniles in CHINS and other juvenile cases, and sex abuse evaluations. If your department has paid these services, enter the total expenditure here.

**Line 6: Pauper Attorney on Case-by-Case or Contract Basis**

Not all counties have separately salaried Public Defenders. Many counties need additional public defenders to meet the demand. Some counties establish set contracts with attorneys while others hire the attorneys on a case-by-case basis. If your county has incurred additional public defender attorney fees, provide the total expenditure here. Entries on this line should be for **attorney fee expenses** only. Line 8 collects the other expenses related to indigent defense.

**Line 7: Court Interpreter Fees**

With the exception of interpreter fees that are paid for indigent criminal defense cases, enter the total expenditure incurred for court interpreter services provided by the court, public defender's office, probation department or juvenile detention center. Include on this line item any stipend paid to a person who provides bilingual services.

**Line 8: Other Indigent Expenses**

Those who have been determined to be indigent by the court are entitled to some services, such as language interpretation, expert witnesses, depositions, medical evaluations, transcripts, and investigations. Enter the total expenditure paid by the court and/or public defender's office for these additional expenses. Waived filing fees should not be reported because the county did not actually incur the cost. Expenses should be included, even if they have been subsequently reimbursed through court order. Also enter the budgeted amounts related to those categories, if sought.

**Line 9: Other Probation Department Office Expenses**

If your probation department or departments incurred other personnel expenses (as opposed to non-personal expenses, discussed below), enter the total here. Examples include contracts for employee

services, drug screening, medical evaluations, salary supplements, professional services contract for programs, and community services. Also enter the budgeted amounts related to those categories, if sought.

**Line 10: Other Juvenile Detention Center Expenses**

If your county's juvenile detention center incurred other personnel expenses (as opposed to non-personal expenses discussed below), enter the total here. Examples include youth deferral class expenses, home detention maintenance and repairs, cars for transportation of juveniles, contract employee services, auxiliary medical, educational or program activity staff, and contract services provided by service providers. Also enter the budgeted amounts related to those categories, if sought.

**Line 11: Telephone Services**

Enter the total expenditure incurred for telephone services, including cell phones and fax machines, for each department reporting. Your entry should include any service contract associated with the telephone service.

**Line 12: Utility Services Other than Telephone**

Include any disbursements from your department's budget for utilities (electricity, heat, water, trash pickup and sewer).

**Line 13: Contract Printing Costs**

If your department incurs expense related to contract printing needs, enter the total expenditure here. For example, if a court or other department provides copies of an employee handbook and contracts for the printing of the handbook. Even though the line item indicates "contract," report all printing costs including stationery, official court forms and records printing, court record binding costs, et cetera.

**Line 14: Insurance Other than group employee benefits**

Include any disbursements from your department's budget for insurance coverage other than insurance provided as a fringe benefit to employees.

**Line 15: Rentals (excluding computers and software)**

With the exception of leases for computers and software (which are reported on Line 16) enter the total expenditure incurred by the reporting department or departments for rentals of equipment, storage space, office space, utilities paid within rent charge, et cetera. Include service agreements for leases related to non-computer equipment,



such as recording equipment repairs and all maintenance repairs not covered by contracts, as well as individual repair expenses.

**Line 16: Rental of Computers and Software**

Enter the total expenditure your department or departments incurred related to **leased** computer equipment and software. If you purchased computer equipment but also purchased a service contract, enter the expense for the service contract here, and enter the expense for the purchased equipment on Line 3 under Section IV. Also include web design, and web services paid by the court or department.

**Line 17: Software – licensing/purchasing (include service contracts)**

Enter the total expenditure your department or departments incurred related to the licensing/purchasing of your computer software.

**Line 18: Postage**

Enter the total expenditure incurred by the reporting department or departments for postage. Do not include postage expenses related to other departments not included in your department's budget.

**Line 19: Shipping and Freight**

Enter the total expenditure incurred by the reporting department or departments for shipping and freight (i.e. UPS, FedEx, DHL, etc.). Do not include shipping and freight expenses related to other departments not included in your department's budget.

**Line 20: Other Services and Charges**

If your department incurred other services or charges not related to the categories above, enter the total expenditures here and specify the sources in the text box provided. Also enter the budgeted amounts related to those categories, if sought. Some examples include hourly or emergency employees paid from your department's budget.

**TOTAL PROFESSIONAL SERVICES AND CHARGES**

The system will automatically calculate this section total.

## **SECTION IV: CAPITAL OUTLAYS (40000 series)**

### **Line 1: Legal Libraries**

If your department maintains an official law library that is separately budgeted, indicate the expenditures incurred for updating and maintaining the library. If a law library is not maintained but the judges or public defenders receive routine legal publications, enter the expense on this line item. Even if the law library is maintained in electronic format, include the expense on this line. Also include amounts paid for electronic legal research, such as LexisNexis or Westlaw.

### **Line 2: Office Equipment**

If your department purchased office equipment such as copy machines, desks, chairs, filing cabinets, and other furniture, enter the total expenditure here. Enter any expenses associated with service contracts on the equipment on Line 16 (Section III) above.

### **Line 3: Computer and Telecommunications Equipment**

If your department **purchased** rather than leased computer or telecommunications equipment, enter the total expenditure here.

### **Line 4: Other Capital Purchases**

If your department made other capital purchases not related to the above categories, enter the total expenditure here. If the purchase is amortized over the course of several years, include the annual amount on this line (i.e. mortgage for property). Examples include vehicles and large machinery such as a new furnace or boiler.

### **Subtotal Capital Outlays**

The system will automatically tally the subtotals for this section. As you can see, you cannot enter any data in those fields.

### **Total Expenditures/Budget**

The online system will automatically tally the total expenditures and budget incurred by the reporting department, by adding Sections I through IV. The system will display all section totals for a grand total. Double check your totals and make sure the "Total Expenditures" column is relative to the budget totals. For example, if you see that your "Total Expenditures" are exceedingly higher than your budget totals, perhaps a line item is calculating too much based on actual expenditures entered as described under Total Expenditures on page 7 of this guide.

## MANDATED FUNDS

Some departments cannot predict an expense or the amount of an expense. If expenditures by the court were authorized by a mandate under Trial Rule 60.5, the item description, amount and related attorneys' fees should be reflected in this section. The Section and/or subsection and Line # indicates where the expense was reflected on the Budget and Expenditure Report (for example, line 6 under Section III for Public Defenders. Some frequently mandated expense categories are provided in the drop down menu. If your expense is not listed, choose "other."

Enter the actual amount mandated, rather than the amount requested, in the amount column. If the court and/or county incurred legal fees in association with the mandate process, indicate the amounts incurred in the relevant columns, to the extent known. Separately report each instance of mandated funds usage.

Examples of mandated fund categories include lengthy, expensive jury trials, unforeseen replacement of computer equipment, pauper attorney service, expensive guardian *ad litem* services, and court interpretation fees. A mere request for additional funds, not following the procedures of Trial Rule 60.5 is not considered a mandate of funds for this report.